

Ladewig Case Disclosure/Representation Authorization Form Instructions

PURPOSE OF FORM

Form 285L enables any individual or joint class member ("Taxpayer") to designate a person ("Appointee") who can and is authorized to represent the Taxpayer before the Arizona Department of Revenue and to whom the Arizona Department of Revenue can release confidential information, if the release of such information is not otherwise authorized by A.R.S. § 42-2003. This designation will authorize the representative to act on behalf of the Taxpayer and **perform any and all acts that the taxpayer can perform before the Department of Revenue with regard to tax matters related to the Ladewig class action claim**

This form authorizes disclosure of information related to the Ladewig Class Action. This authorization applies only to tax years 1986 through 1989.

The power of attorney authorized by this form is **in addition** to the authority of Class Counsel to act on behalf of the Taxpayer and to receive confidential information from the Department regarding the Taxpayer.

If you wish to authorize disclosure of other tax matters, please use Forms 285, 285A, 285B, 285C, 285I or 821. These forms are available in any department office or from our Internet site, www.revenue.state.az.us.

FILING INSTRUCTIONS

Please Mail Form 285L to:

Ladewig Section
Arizona Department of Revenue
PO Box 29099
Phoenix AZ 85038-9099

SPECIFIC INSTRUCTIONS

Section 1- Taxpayer(s) Information.

Enter Taxpayer's name, address, social security number and daytime telephone number on the lines provided. If the power of attorney is for both spouses, enter the information for the other spouse as well.

Section 2- Appointee Information.

Enter the name of the person you are appointing to be authorized to act on your behalf. The Appointee must be an individual and provide one of the following identification numbers: Appointee's Social Security number, CPA number, State Bar number, Alternative Preparer Tax Identification number or other identification number.

Section 3- Power of Attorney

This authorization form authorizes the appointee to perform any and all acts that the taxpayer can perform before the Department of Revenue with regard to the tax matters related to the Ladewig class action claim and to receive confidential information from the Department of Revenue. **This authorization form does not allow the appointee to represent the taxpayer during any court proceedings.**

THERE IS NO ADMINISTRATIVE HEARINGS PROCESS WITHIN THE ARIZONA DEPARTMENT OF REVENUE FOR LADEWIG CLASS ACTION CLAIMS. The Department will attempt to resolve disputes informally

with a Taxpayer or Representative. If such efforts are unsuccessful, the matter will be referred to the Court where the Taxpayer will be represented by Class Counsel.

Section 4- Correspondence

The Department will send correspondence to **either** the taxpayer or the appointee, **but not both**. If you do not fill in this circle, all correspondence will be mailed to the appointee. If you want all correspondence mailed to the taxpayer instead of the appointee, you must fill in this circle.

Section 5- Revocation of Earlier Authorizations.

This authorization does not revoke any earlier authorizations or Powers of Attorney on file with the Arizona Department of Revenue. If you want to revoke all prior authorizations and Powers of Attorney, please submit a separate written request to the person or section of the Department where the original authorization was filed.

Section 6- Signature.

The individual or joint Taxpayer **must sign** the authorization. If both husband and wife (or former husband and wife) want to authorize the same Appointee, both spouses (or former spouses) must sign the form.